



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9723]

RIN 1545-BM73

Suspension of Benefits Under the Multiemployer Pension Reform Act of 2014;  
Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Temporary regulations; correction.

SUMMARY: This document contains corrections to temporary regulations (TD 9723) that were published in the **Federal Register** on Friday, June 19, 2015 (80 FR 35207).

The temporary regulations relate to multiemployer pension plans that are projected to have insufficient funds, at some point in the future, to pay the full benefits to which individuals will be entitled under the plans (referred to as plans in “critical and declining status”).

DATES: This correction is effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and applicable June 19, 2015.

FOR FURTHER INFORMATION CONTACT: Department of the Treasury MPRA guidance information line at (202) 622-1559 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

**Background**

The temporary regulations (TD 9723) that are the subject of this correction are under section 432(e)(9) of the Internal Revenue Code.

### **Need for Correction**

As published, the temporary regulations (TD 9723) contain errors that may prove to be misleading and are in need of clarification.

### **Correction of Publication**

Accordingly, the temporary regulations (TD 9723), that are subject to FR Doc. 2015-14945, are corrected as follows:

1. On page 35207, in the preamble, third column, third line, under paragraph heading “Paperwork Reduction Act,” the language “procedure pursuant to the” is corrected to read “comment pursuant to the”.
2. On page 35210, in the preamble, second column, ninth line, under paragraph heading “Suspension Applications,” the language “is eligible for the suspensions and has” is corrected to read “is eligible for the suspension and has”.
3. On page 35215, in the preamble, third column, third line, under paragraph heading “Contact Information,” the language “Department of the Treasury at (202)” is corrected to read “Department of the Treasury MPRA guidance information line at (202)”.

Martin V. Franks,  
Chief, Publications and Regulations Branch,  
Legal Processing Division,  
Associate Chief Counsel  
(Procedure and Administration).

[FR Doc. 2015-19366 Filed: 8/5/2015 08:45 am; Publication Date: 8/6/2015]